

governing body, as the case may be, of the city, town or municipal corporation.

Appointment of competent person authorized to search out all unlisted property.

(7) The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the County Supervisor of Taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: *Provided*, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered; and *further provided*, that nothing in this section shall be construed as authorizing or empowering the County Commissioners to appoint tax collectors.

County Commissioners may not appoint tax collectors.

Listing of unlisted property and levying thereupon.

(8) Any time before or after the tax list has been turned over to the Sheriff or Tax Collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the Clerk of the Board of County Commissioners, County Accountant, or Auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the Sheriff or Tax Collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

Failure to list property constitutes misdemeanor.

(9) In addition to the ten per cent added to the tax as herein provided, any person, firm or corporation owning or controlling any property, real or personal, and wilfully failing to list the same, within the time allowed, with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be *prima facie evidence* that such failure was wilful and the Board of County Commissioners shall present the names of all such persons, firms and corporations to the grand jury.

Prima facie evidence that such failure was wilful.

#### POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

Levying of poll tax of \$2.

SEC. 522. (1) There shall be levied by the Board of County Commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.

Ages.

Benefit of funds for schools and poor.

Exemptions of certain persons from poll tax.

(2) The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the Commissioners shall revoke the exemption.